

Anno Regni GULIELMI III. R E G I S

Angliæ, Scotiæ, Franciæ & Hiberniæ,

Octavo & Nono.

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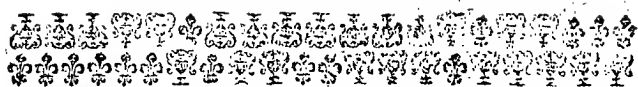
At the Parliament begun at *Westminster* the Two and twentieth Day of *November*, *Anno Dom. 1695.* In the Seventh Year of the Reign of our Sovereign Lord *WILLIAM* the Third, by the Grace of God, of *England, Scotland, France and Ireland*, King, Defender of the Faith, &c.

And from thence Continued by several Prorogations and Adjournments to the Twentieth Day of *October*, 1696. being the Second Session of this present Parliament.



L O N D O N,

Printed by *Charles Bill*, and the Executrix of *Thomas Newcomb* deceas'd, Printers to the King's most Excellent Majesty. M DC XCVII.



Anno Octavo & Nono

Gulielmi III. Regis.

An A C T for Laying a Duty upon
Leather for the Term of Three
Years, and Making other Provision
for Answering the Deficiencies as
well of the late Duties upon Coals
and Culm, as for Paying the An-
nuities upon the Lottery and for
Lives Charged on the Tunnage of
Ships and the Duties upon Salt.

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Whereas in and by an Act
Made and Passed in the
Parliament holden at
Westminster, in the Se-
venth and Eighth Years
of His Majesties Reign,
Intituled, An Act for
Continuing to His Majesty
certain Duties upon Salt,

Glas Wares, Stone and Earthen Wares, and for
Granting several Duties upon Tobacco Pipes, and o-
ther Earthen Wares, for Carrying on the War a-
gainst *France*, and for Establishing a National Land
Bank, and for Taking off the Duties upon Tun-

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nage of Ships, and upon Coals, It was amongst other things Provided and Enacted, That out of the Moneys which were intended to be thereby Raised, the Sums following should be Paid and Applied (that is to say) The Sum of Five hundred and sixty thousand Pounds, to Discharge Moneys which were Lent at the Receipt of Exchequer upon the Security of certain Duties upon Glass Wares, Stone and Earthen Bottles, Coals and Culm (which Duties upon Coals and Culm were taken away by the said Act) and the Interest thereof; One hundred and forty thousand Pounds to answer and make good the Rates and Duties upon Tunnage of Ships, from the Seventeenth Day of May, One thousand six hundred ninety six, until the Seventeenth Day of May, One thousand six hundred ninety seven (which Duties of Tunnage upon Ships were also taken away by the same Act;) And the further Sum of One hundred and forty thousand Pounds to Answer and make Good the Rates and Duties upon Salt, from the said Seventeenth Day of May, One thousand six hundred ninety six, until the said Seventeenth Day of May, One thousand six hundred ninety seven, in the manner therein mentioned, as by the said Act more fully appeareth: And whereas the Moneys which were intended to be Raised by the said Act, were not Advanced according to the intention thereof, whereby the said several Sums amounting to Eight hundred and forty thousand Pounds, do still remain to be provided for; We Your Majesties most Dutiful and Loyal Subjects, the Com-
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mens Assembled in Parliament, being sensible that the Disappointment and Failure of the Moneys which were expected upon the said Act, to pay and Satisfie the Principal and Interest of Loans, and the several Annuities and Payments which should have been Satisfied out of the said Sum of Eight hundred and forty thousand Pounds, hath been very Injurious to the Lenders and other Persons Intituled thereunto, and Prejudicial to the Publick Credit, and being therefore desirous to Raise a Supply for their just and due Satisfaction, Do Grant unto Your Majesty the Rates and Duties hereafter mentioned, and do beseech Your Majesty, That it may be Enacted: And be it Enacted by the Kings most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and of the Commons in this present Parliament Assembled, and by Authority of the same, That from and after the Twentieth Day of April, which shall be in the Year of our Lord, One thousand six hundred ninety seven, for and during the Term of Three Years, from thence next ensuing, there shall be Raised, Levied, Collected and Paid unto and for the Use of His Majesty, for and upon all Leather, Tanned, Tawed, Dressed or Made within this Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, or Imported or Brought into the same (over and above all Customs, Subsidies, or other Duties already Imposed, or any Ways Payable to His Majesty for any such Leather) a Duty or Imposition to be Reckoned after

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the Rate of Fifteen Pounds for every One hundred Pounds, of the True and Real Value of all such Leather, and so proportionably for a greater or lesser Quantity, whether the said Leather be made of any Hides or Skins, or Pieces of the Hides or Skins of Ox, Steer, Bull, Cow, Calf, Deer Red and Fallow, Goats and Sheep, being Tanned, Tawed or Salt Hides, or whether such Leather be made of the Hides or Skins, or Pieces of the Hides or Skins of Kids, Lambs, Drumble, Elke, Buffello, Otter, Moose, Loxhe, Beaver, Seals, Horses, Hogs, Dogs, or from the Hides or Skins of any other Beasts or Creatures whatsoever, and whether the same be Tanned, Tawed, Dressed or Made by any Tanner, Bazil Tanner, Tawers of Leather, Spanish Leather Dressers, Curriers, or by any other Makers or Dressers of Leather, in Woaze, Mill, Oyl, Salt, Allome, or with any Materials whatsoever; which said Rates or Duties upon Leather, shall be Answered and Paid to his Majesty, by the Tanners, Makers or Dressers, or by the Importer or Importers thereof respectively.

And be it further Enacted by the Authority aforesaid, That the Duties hereby Set or Imposed on all Foreign or Imported Leather, whether the same be in Hides, Backs, Buts or Skins, or whether the same be or be not Manufactured into Boots, Shoes, Globes, or any other Wares, shall from time to time be Satisfied and Paid by the Importer or Importers of the same, in Ready Money, upon his or their Entry or Entries made, and before the Landing there-
of;

of; And that in Case any such Foreign or Imported Leather or Commodities made of Leather, shall be Landed or put on Shore, out of any Ship or Vessel from beyond the Seas, before Due Entry be made thereof with the Officer appointed thereto in the Port or Place where the same shall be Imported, and the Duties hereby Imposed shall be fully Satisfied and Paid, or Without any Warrant for the Landing and Delivering of such Imported Leather or Commodities made of Leather, as aforesaid, first Signed by the Commissioners, Collectors, or other proper Officer and Officers of his Majesties Customs respectively, That all such Imported Leather or Commodities made of Leather, as aforesaid, as shall be so Landed or Put on Shore, or taken out of any Ship or Vessel, contrary to the true Intent and Meaning hereof, or the Value of the same, shall be Forfeited and Lost, and shall and may be Recovered of the Importer or Proprietor thereof (to wit) One third part of the same to the Use of his Majesty, his Heirs or Successors, the other Two thirds to the Use of him or them that will Seize the said Leather or Commodities made of Leather, as aforesaid, or Sue for the same, or the Value thereof, by Action of Debt, or of the Case, Bill, Suit or Information, wherein no Essoign, Protection, Wager of Law, or more than one Imparllance shall be Granted or Allowed.

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And it is hereby further Enacted, That the said Duties on such of the said Commodities as shall be Imported, as aforesaid, shall be from time to time under the Management

ment and Government of the Commissioners of his Majesties Customs for the time being, who shall cause the same from time to time to be Raised, Levied, Collected and Paid by his Majesties Officers of the Customs, to the Hands of the Receiver or Receivers General of the Revenue of the Customs for the time being, and such Receiver and Receivers General for the time being, shall Answer and Pay the Moneys arising thereby (the necessary Charges of Raising, Collecting and Answering in the same only excepted) into his Majesties Exchequer, distinct and apart from all other Branches within his or their Receipt, for the Purposes in this Act mentioned; And that the respective Customer or Collector, or other Person or Persons, Officer or Officers of the Customs for the time being, shall Receive and Levy the Duties of Fifteen Pounds for every One hundred Pounds hereby Imposed, according to the true Value and Price of such Leather or Commodities made of Leather, as aforesaid, to be Estimated upon the Oath of the Merchant or Importer, and such Oath shall be Administred, and all other Matters done for Ascertaining, Recovering and Levying the said Duties hereby Granted, upon the Values of the said Imported Leather or Commodities made of Leather, in the same Manner and Form as are now lawfully used and practised in cases where Goods pay the Subsidy of Poundage or other Duties ad valorem, upon the Importation thereof.

And whereas in the First Year of the Reign of King James the First, of happy Memory, a good and wholsom Statute was made concerning Tanners, Curriers, Shoemakers & other

other Artificers in Leather, Wherein ample Provision was made for the true and well Tanning, Currying and Working of Leather, and for and concerning the Buying and Selling of the same in open Fairs and Markets, and for such other Matters and Things relating to Leather, as in the said Statute are plainly and largely Expressed; the due Execution whereof hath been and is of great Importance to the Publick Good and Service of this Realm, and will very much Contribute to the Ascertaining, Charging and Collection of the Duties by this Act intended to be Granted: Be it therefore Enacted by the Authority aforesaid, That all Mayors, Bailiffs and other Head Officers for the time being, in the several Cities, Boroughs and Market Towns of this Realm, and the respective Lords of Liberties, Fairs and Markets, and the Masters and Wardens of the several Companies in the said Act Expressed, and all Tanners, Curriers, Shoemakers and other Artificers, and all and every other Person or Persons whatsoever, who are or ought to be concerned in the Execution of the said Statute, or to give Obedience thereunto, shall (under such Pains, Penalties and Forfeitures as are therein severally Expressed) duly Execute, Observe and Comply with the same Statute, and all the Clauses, Matters and Things therein contained, in relation to the Tanning, Dressing, Making, Buying, Selling, Trying, Sealing, Registring or other Matters concerning Leather, other than such as have been altered by any Law or Statute since that time made and now in Force.

And for the better Ascertainning and Charging the Duties by this Act Set and Imposed upon the Leather Tanned, Tawed, Dressed or Made within the said Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, according to the true Meaning of this Act, and Preventing of Frauds concerning the same; Be it further Enacted by the Authority aforesaid, That it shall and may be lawful to and for his Majesty, his Heirs or Successors, or to and for the Commissioners of the Treasury, or any Three or more of them now being, or the High Treasurer of England, or any Three or more of the Commissioners of the Treasury for the time being, in Writing to Commissionate and Appoint such Commissioners or Persons as they shall think fit, from time to time to be the Commissioners or Surveyors for the said Duties, who shall hereby have Power to Substitute Deputies or Inferiour Officers under them for the Purposes aforesaid, and shall cause all the Moneys arising by the said Duties (Except the necessary Charge of Managing or Collecting of the same) to be brought and Paid into the Receipt of the Exchequer from time to time to the Uses in this Act mentioned.

And it is hereby Enacted and Declared, That the Values of all the said kinds of Leather Imported, as aforesaid, shall in all Cases be taken to be so much as such Imported kinds of Leather are really Worth to be Sold for in London, without any allowance for the Duties thereupon Charged by this or any former Act; And that the Values

lues of all the said Leather Tanned, Tawed, Made or Dressed in the said Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, shall in all cases be taken to be so much as such Leather or kinds of Leather respectively is worth to be Sold for at the next Market, Without respect to the Duty hereby Granted.

And it is hereby further Enacted by the Authority aforesaid, That all and every Tanner, Bazil Tanner, Currier, Tawer of Leather, ^{panish} Leather Dresser, and all other Bakers or Dressers of Leather in Moose, Mill, Dyl, Salt, Allom or other Materials whatsoever, shall before the Twentieth Day of May, One thousand six hundred ninety seven, give Notice in Writing to some one or more of the Commissioners, Surveyors or other Officers to be appointed for the next Market to the Place where any Tan-house, Workhouse or other Place shall be made use of for the Tanning, Tawing, Dressing or Making of Leather, of every such Tan-house, Workhouse or other Place for the Tanning, Tawing, Dressing or Making of the Leather by them respectively used, and of their Number of Pits or Fats therein; And that all and every such Tanner, Tawer, Currier, Dresser or Baker of Leather, as often as he, she or they shall change their Places of Tanning, Tawing, Dressing or Making of Leather, and all and every Person or Persons, who shall at any time or times hereafter, during the Continuance of this Act, be the Tanner, Tawer, Currier, Baker or Dresser of any such Leather,

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Leather, shall give or leave the like Notice of their respective Names and Places of Abode, and of their Yards, Workhouses, or other Places where they shall Tan, Tawe, Make or Dress, or intend to Tan, Tawe, Make or Dress any Leather, Hides or Skins, or Pieces thereof, as aforesaid, before they or any of them do presume to Make use of any such Yard, Workhouse, or other Place, or any Pits or Fats therein, to the end the said Commissioners, Surveyors, or other Officers, may from time to time have due Knowledge of all such Tan-Yards, Workhouses, or other Places, with the Number of Fats and Pits where such Leather shall be Tanned, Tawed, Made or Dressed, and be the better Enabled to take an Account of all Leather, Hides or Skins, or Pieces of Leather, Hides or Skins Chargeable by this Act, that so His Majesty may be the better Answered the Duties for the same; And if any such Tanner, Tawer, Currier, Maker or Dresser of Leather, shall Neglect to give or leave such Notice as is Required by this Act, as aforesaid, he, she or they shall, for every such Offence, Forfeit the Sum of Fifty Pounds, One third part to His Majesty, His Heirs or Successors, and the other Two thirds to him or them that shall Sue for the same, as aforesaid.

And the better to prevent any Frauds or Concealments, whereby His Majesty, His Heirs or Successors may be injured or deprived of His or Their dues according to the true meaning of this Act, Be it further Enacted, That the several Tanners, Curriers, Tawers, Dressers or Makers of Leather, during the

the Continuance of this Act, shall make use of no Place or Places for the Drying or Making the same fit for Sale, other than such Place or Places, whereof he, she or they shall first have given Notice to the proper Officer of the said Duties to be the usual Place or Place for his, her or their Drying or Making the same fit for Sale; And that the respective Tanners, Tawers, Curriers, Makers or Dressers of Leather, shall from time to time permit and suffer the respective Commissioners, Surveyors or other Officers of the said Duty, and they are hereby Impowred to take an Account of the Number and Quality of all Hides and Skins, or pieces thereof, which any such Tanner, Tawer, Currier, Maker or Dresser, by or for himself or themselves, or by or for any other Person or Persons, shall (at any time or times from and after the said Twentieth Day of April, One thousand six hundred ninety seven, during the said Term of Three Years) take out of the Woole, Liquor or other Materials wherein the same shall have been Tanned, Tawed, Steeped, Dressed or Made, in order to be Dried or made fit for Use or Sale; And shall within Three Days, after the taking out of the said Woole, Mill, Liquor or other Materials aforesaid, and before the Carrying away the same from the usual Place or Places where such Leather is or shall be usually Dried, make True Entry with the proper Officer or Officers, of the Number and Quality of the Hides, Skins and pieces of the Hides and Skins so taken out to be Dried, as aforesaid, to the end His Majesty may be Answered the

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Duties for the same When such Leather shall be Sold at any Fair or Market, as is herein after directed; And that no Tanner, Tawer, Currier, Maker or Dresser of such Leather so taken out of the Moose, Hill, Liquor or Materials aforesaid, after the said Twentieth Day of April, at any time or times during the Term aforesaid, shall Remove, Carry, or Send away, or suffer to be Removed, Carried or Sent away the same from their respective Yards, Workhouses, or other Places where they shall usually Dress or Dry such Leather, Without a Permission or Certificate in Writing, Signed by some or one of the Officers for the said Duties, signifying that an Account hath been Taken, and an Entry made thereof with such Officer or Officers, or Without giving to the proper Officer or Officers Three Days Notice at the least of his or their Intention to Remove, Carry or Send away the same, that so the said Officer, Without his own wilful neglect or default, may have time to take an Account, as aforesaid; And that the said Officer or Officers shall give such Permissions, as aforesaid, gratis, and that no such Tanner, Tawer, Currier, Maker or Dresser, shall be obliged to go or send further than the next Market for the giving of any such Notice.

And be it further Enacted by the Authority aforesaid, That it shall and may be Lawful to and for the Officer or Officers so to be appointed at all seasonable times, in the Day time, to Enter into any Tan-yard, Workhouse, Warehouse, or other House or Place used by any such Tanner, Tawer, Currier,

Currier, Dresser or Baker of Leather, or where any such Leather shall be Lodged, to search and see what Quantities of Leather are taken out of the Wooses, Mill, Liquors or other Materials aforesaid, in order to be dried or made fit for Sale or Use; And if any Owner or Occupier of any such Tan-yard, Workhouse, or other house, or Place aforesaid, shall at any time or times refuse Entrance to the Officers, as aforesaid, they shall for every such Refusal forfeit the Sum of Five Pounds, one Third Part thereof to the Use of his Majesty, his Heirs or Successors, and the other two Thirds to him or them that will Sue for the same, to be Recovered, as aforesaid; And if any Tanner, Tawer, Currier, Dresser, or Baker of any such Leather, shall endeavour to defraud his Majesty of any Duty by this Act payable, by using any private Tan-yard, Workhouse, Fat, Pit, or other Place, for the Tanning, Tawing, Steeping, Making, Dressing or Drying the same contrary to this Act, or by not making due Entries, and giving an Account thereof, as aforesaid, or by Removing, Sending or Carrying away, without a Permission or Notice given, as aforesaid, or shall fraudently hide or Conceal, or cause to be hid or Concealed any Leather, Hides, or Skins, or pieces thereof chargeable by this Act, to the intent to deceive his Majesty of his just Duties due for the same, That then, and in every such Case, the Party so Offending shall forfeit the Sum of Twenty Pounds, one Third Part thereof to the King, and the other two Thirds to him or them

them that will Sue for the same, to be Recovered, as aforesaid: And moreover in all such Cases all such Leather which shall be found in any such private Tan-yard; Workhouse, Warehouse, house or Place, or for which no such Entry shall be made, or that shall be so unlawfully Removed, Sent or Carried away without a Permission or Notice given, as aforesaid, or shall be fraudulently Hid or Concealed, shall be Forfeited, and shall and may be Seized by any of the Officer or Officers, as aforesaid, to his Majesties Use.

Provided always, and be it Enacted by the Authority aforesaid, That no Fee or Reward shall be had or taken by any of the said Officers from any of the said Tanners, Tawers, Curriers, Makers or Dressers of Leather, or others, for the Entries, Accounts, Permissions or Certificates aforesaid, or any of them.

And for the better Collection, Receiving and Levying of the said Rates or Duties upon Leather by this Act imposed, Be it further Enacted by the Authority aforesaid, That from and after the said Twentieth Day of April, no Tanner, Tawer, Currier, Maker or Dresser, or other Person or Persons whatsoever, shall put or cause to be put to Sale, Exchange, or otherwise depart with any kind of Leather Tanned, Tawed, Dressed or Made within the Kingdom of England, Dominion of Wales, and Town of Berwick, aforesaid, for which the said Duty ought to be paid, in any place or places whatsoever, other than in some open Fair or Market; And that all such Leather
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so Sold, or for which any Contract shall be made for the Sale thereof, with the real Price or true Value thereof, at which the same shall be Sold, Bartered or Exchanged, or Agreed to be Sold, Bartered or Exchanged, shall be Entred or Registred with the Officer appointed to Collect these Duties, to contain the Number of all Hides, Buts, Backs, Skins, and Pieces of Leather so Sold, Bartered, Exchanged or Contracted for, before the Delivery of such Leather, or of any part thereof; and that all and every the Duty and Duties by this Act charged for the same, shall thereupon be Paid and satisfied to the said Collector in ready Money for His Majesties Use; and such Collector and Collectors shall thereupon give to the said Tanner, Tawer, Currier, Maker or Dresser, paying the said Duties, a true Copy of the Entry made in such Registry, with an Acquittance for the Moneys so Received for the Duties of such Leather, as aforesaid, to the end that such Tanner, Tawer, Currier, Maker or Dresser of Leather, paying the Duties aforesaid, may discharge the Account and Entry which he first made with the Officer, as is above mentioned; And in Case any Dispute or Controverſie shall arise touching the Value of any Leather, Hides or Skins, or Pieces thereof, that shall be Sold or Agreed for in any Fair, or Market, and there Registred, as aforesaid, the said Officer or Officers, if he or they think His Majesty to be apparently defrauded by the Value or Price Registred, shall hereby have power forthwith to take such Leather at the Value or Price thereof specified in

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such Register, he or they then paying down Ready Money to the Owner for the same, with a further Allowance, after the Rate of Two Shillings for every Twenty Shillings in the Price or Value at which it shall be so Entered or Registered, and proportionably for a greater or lesser Quantity; which Ready Money and Allowance so Paid down, shall be Allowed upon the Accounts to be made to his Majesty, for the Duties aforesaid, by the said Officers, and the Goods in such Case shall be Sold and Disposed of to his Majesties best Advantage and Profit.

And be it further Enacted by the Authority aforesaid, That no Buyer or Contractor for such Leather by himself or any other, shall take or carry away the same, or any part thereof from such Fair or Market until the same shall be Entered or Registered with such Collector or Officer, and the Duties thereof Paid and Satisfied.

And be it further Enacted by the Authority aforesaid, That if any Tanner, Tawer, Currier, Maker or Dresser of Leather, or other Person or Persons whatsoever, shall put or cause to be put to Sale, Exchange, or otherwise depart with any Leather (for which the Duties are to be paid) in any Place other than in open Fair or Market, as aforesaid, or shall make Default in Entering or Registering the Price or Value thereof at such Fair or Market, as is by this Act required, or in paying the Duties hereby appointed to be paid thereupon, as is hereby directed, or if any Buyer or Contractor for any such Leather shall carry, or cause the same to be carried

carried away from the Fair or Market before the Price and Value be Registered, and the Duty paid or satisfied, as aforesaid, That then and in every such Case all and every such Tanners, Tawers, Curriers, Dressers, Makers, Buyers, Contractors or other Persons respectively, shall, for every such Offence, forfeit and lose the Sum of Forty Pounds, to Wit, One third part thereof to the King, and the other Two thirds to him or them that will Inform and Sue for the same, to be Recovered, as aforesaid : And moreover, that the Leather so Unlawfully put to Sale, Sold, Exchanged or Contracted for, or Whereof the Price or Value shall not be Registered, or for which the said Duties shall not be so Paid, in the Manner and Form by this Act Prescribed, shall be Forfeited, and shall and may be Seized and Carried away by any of His Majesties Officers for His Majesties Use.

And it is hereby Enacted, That in all Cases Where any such Leather shall be Seized for any Offence against this Act, and an Information thereof shall be Laid by the Officer, or a Complaint made by the Owner Within Fifteen Days after the Seizure, before any Two or more of His Majesties Justices of the Peace of the same County, Riding, Town Corporate, or Place Where such Seizure shall be made, the Cause of every such Seizure shall and may be heard and Determined, by such Justices of the Peace, who have hereby Power to Summon and Examine Witnesses upon Oath concerning the same ; And if either Party shall find himself Agrieved or remain Unsatisfied in the Judgment

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ment of the said Justices, then he or they shall and may, by Virtue of this Act, Complain or Appeal to his Majesties Justices of the Peace in the next General Quarter Sessions for that County, Riding or Place, who are hereby Impowred to Summon and Examine Witnesses upon Oath, and finally to hear and Determine the same.

And be it further Enacted by the Authority aforesaid, That every Tanner, Tawer, Currier, Baker or Dresser of Leather, shall, once in every Thre Months at the least, make an Account with the Proper Officer of every Division or District respectively, of and for all the Hides and Skins, and Pieces of the Hides and Skins, which such Tanner, Tawer, Currier, Baker or Dresser, by himself or any other, within the time of every such Account, shall have taken out of the Woze, Mill, Liquor, or Ingredients, used for Tanning, Tawing, Steeping or Dressing the same, and of his Entries thereof with the Officer, and shall, at the same time, Discharge the said Account, either by Leather Sold, for which the Duty shall have been Paid, as aforesaid, or else by Leather remaining in his Possession, not carried to any Fair or Market, or by Leather carried by Permission to a Fair or Market, and there remaining unsold; which Account (if Demanded) every such Tanner, Tawer, Currier, Baker or Dresser of Leather, shall Truly and Faithfully make, from time to time, under the Penalty of Twenty Pounds (to wit) One third Part thereof to the King, and the other Two thirds to him or them that
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will Sue for the same, to be Recovered, as aforesaid; And that all and every such Officer, upon the taking of such Accounts, shall Inform themselves concerning the Truth or Falshood thereof, to the end and purpose, that if such Tanner, Tawer, Currier, Maker or Dresser, shall have Unlawfully Conveyed away any of the said Leather, wherewith he shall be Chargeable, or shall have Defrauded his Majesty of any Part of the Duties hereby Payable for the same, he may be Proceeded against in such Manner and Form, and for such Penalties or Forfeitures as are by this Act prescribed for such Offence.

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Provided always, and be it Enacted, That such Foreign Raw Hides or Skins as are usually said to be Negro Dress, shall not be Accounted Leather Imported, but shall Pay the Duty hereby Imposed, when the same shall be Tanned, Tawed, Dressed or Made in to Leather.

And be it further Enacted and Declared by the Authority aforesaid, That all and every Collarmakers, Glovers, Bridlecutters and others, who Taw or Make Leather in Oyl, Allom or Salt, and who Cut and Make the Leather they so make into Wares, shall be accounted Tawers or Makers of Leather within this Act.

Provided nevertheless, That such Persons so Making their Leather into Wares, without Selling the same in Skins, shall not be obliged to carry the Leather which they do so make into Wares, to any Fair or Market, or to Sell or Register the same there, as by this Act is Directed: But such Collarmakers, Bridlecutters or others, making into Wares the Leather they so make, shall so soon as such

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Leather

Leather is made, Enter the same with the Officer of the Place or Division where such Collarmaker, Glover or Bridlecutter, or other such Person respectively shall dwell, before the same shall be made into Wares, and make an Oath before the Officer to be appointed for such Division or Place (which Oath such Officer is hereby Impowered to Administer and Take) of the true Value of the Leather so by them respectively made, to be by him or them made into Wares, and shall thereupon Pay the Duties hereby Imposed, to such Officer, and take his Acquittance for the same, after which Oath and Payment made, such Collarmaker, Glover, Bridlecutter, or other Person, as aforesaid, as to such Leather only, shall not be liable to any of the Penalties by this Act Imposed.

Provided always, that in Cases where such Collarmaker, Glover, Bridlecutter or others, as aforesaid, shall Cut or Make into Wares any of the Leather so by him made, before due Entry made with such Officer, and the Duty Paid as aforesaid, or shall Sell any Leather so by him Made, Tawed, or Dressed, to any Person or Persons, and not first make the same into Wares, such Collarmaker, Glover, Bridlecutter or other Person, as aforesaid, shall Forfeit for every such Offence, the Sum of Five Pounds, to be Recovered and Distributed, as aforesaid.

And Whereas several Tanners, Leather-Dressers, Curriers, Leather-sellers, Shoemakers, Coachmakers, Collarmakers, Bridlecutters, Sadlers and other Makers, Dressers, Merchants, Dealers and Workers in Leather have, or may have on the Twentieth Day of April, One thousand six hundred ninety seven, several

real Stocks or Quantities of Leather not made into Wares; Be it further Enacted by the Authority aforesaid, That all and every such Tanner, Leather-Dresser, Currier, Leather-seller, Shoemaker, Coachmaker, Collarmaker, Bridlecutter, Sadler or other Maker, Dresser, Merchant, Dealer or Worker in Leather, on the said Twentieth Day of April, having in his, her or their Custody or Possession, or in the Custody or Possession, of any other Person or Persons, for his, her or their Use, Benefit or Account, any Stock or Quantity of Leather not made into Wares, within the Kingdom of England, Dominion of Wales, or Town of Berwick upon Tweed, being for Sale, shall Yield and Pay unto his Majesty for the same, a Duty after the Rate of Twelve Pounds Ten Shillings per Centum, to be Computed upon every One hundred Pounds of the true and real Value of all such Leather not Made into Wares, as aforesaid, as the same shall be Worth to be sold by them respectively, on the said Twentieth Day of April; Which said Duty of Twelve Pounds Ten Shillings per Cent. upon the Value, as aforesaid, shall be Answered and Paid to his Majesty by the respective Tanners, Leather-Dressers, Curriers, Leather-sellers, Shoemakers, Coachmakers, Collarmakers or Bridlecutters, Sadlers or other Makers, Dressers, Merchants, Dealers, or Workers in Leather, within Three Months after the said Twentieth Day of April.

And to the end the said Stocks of Leather not made into Wares aforesaid, and the true Value thereof may be known and discovered, and the said Duty of Twelve Pounds Ten Shillings per Centum, thereupon may be ascer-
tained

tained and answered: Be it further Enacted by the Authority aforesaid, That all and every the said Tanners, Leather-Dressers, Curriers, Leather-sellers, Shoemakers and others before mentioned, shall deliver or cause to be delivered to the proper Officer to be appointed, as aforesaid, a particular in Writing Signed by themselves or by their appointment, of the whole Quantities, Kinds, and Values of the several Stocks of Leather not made into Wares aforesaid, for which such Person or Persons respectively ought to be Charged according to the true intent and meaning of this Act; And the said Officers to be appointed for that purpose, where any such Stock of Goods shall be or remain, shall have Power and Authority, and are hereby Authorized and Impowered to Enter into any Shops, Warehouses or other Places whatsoever, where any such Goods shall be or remain, there to take an Account thereof, and to View the same; And if such Valuation be given in, as aforesaid, then to compare the said Goods therewith; And all and every the said Person or Persons Chargeable, as aforesaid, for their Stock of Leather not made into Wares, shall be Obligated by Force and Virtue of this Act (if thereunto Required) to permit and suffer the said proper Officer of the District or Place, to make such Entrance and View, as aforesaid; And if any such Person or Persons shall Refuse to permit or suffer such Officer to Enter into their Shops, Warehouses, or other Places (if thereunto Required) there to View the said Stock, as aforesaid, or any Part thereof, then every such Person for such Refusal, shall Forfeit the Sum of Twenty Pounds,

Pounds, One third Part thereof to his Majesty, and the other Two thirds to him or them that will Sue for the same, in the manner before mentioned; And in case the Officer or Officers so to be Employed, shall be Satisfied both as to the Quantities and Values of such Stock of Leather, not made into Wares, aforesaid, for which any such Person or Persons ought to Pay by this Act, then the same Officer or Officers as shall be Appointed in that behalf, shall proceed to Collect and Receive the said Duties, after the Rate of Twelve Pounds Ten Shillings per Centum upon the Value of such Goods for which such Person or Persons shall be Chargeable, as aforesaid, and upon Receipt of any such Duties, shall give Acquittances for the same gratis; And in case such Duties shall not be Paid by the Space of Three Months, or if by that time the same be not Secured to be Paid within Three Months then next ensuing (which Security the said Officers are hereby Impowered to take by Bond in his Majesties Name, and to his Majesties Use) then such Officer or Officers, shall and may, by Virtue of this Act, Levy such Duties that shall not be so Paid or Secured, by Distress of the Goods and Chateels of the Person or Persons, Bodies Politick or Corporate, liable thereunto, and for Nonpayment may Sell such Distress within Ten days, Rendering the Overplus (if any be) to the Owner, after Satisfaction of the Duty and Charges of the said Distress.

Provided always, That if any such Person or Persons chargeable for such Stock, shall Pay or cause to be Paid his or their Duties for the same within the said space of Three

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Months, he, she or they shall be allowed for such Prompt Payment, after the Rate of Ten Pounds per Centum per Annum for every Sum so Advanced: But in Case any Dispute or Controversie shall arise touching the Valuation of any such Stock of Leather, in all such Cases the same shall be Valued by the Oath of the Owner or Owners, to be made and taken in Writing before any of His Majesties Justices of the Peace, and to be delivered to the said Officer or Officers, who shall hereby have power (if he thinks the King to be apparently defrauded thereby) to take such Goods at the Value specified in such Affidavit, paying down ready Money to the Owner for the same, which ready Money, so paid down, shall be Allowed upon the Accounts to be made to His Majesty for the Duties aforesaid, and the Goods in such Cases shall be Sold and Disposed of for His Majesties best Advantage and Profit.

And be it Enacted by the Authority aforesaid, That in Case any of the said Tanners, Leather-Dressers, Curriers, Leather-sellers, Shoemakers, Coachmakers, Collarmakers, Bridlecutters, Sadlers, and other Makers, Dressers, Merchants, Dealers or Workers in Leather, having on the said Twentieth Day of April, in his or their Custody or Possession, or in the Custody or Possession of any other Person or Persons for his, her or their Use, Benefit or Account, any Stock or Quantity of Leather, shall neglect to give a Particular and Valuation of the same to the proper Officer or Officers, on or before the First Day of May, One thousand six hundred ninety seven, or shall wittingly or willingly omit or leave out

out of the same any part of his said Stock, to the intent to defraud his Majesty, or shall Remove or Carry away, or Conceal any Part of his said Stock, before his Majesties Duties thereupon shall be Paid or Secured, as aforesaid, That then, and in every such Case, he, she or they so Offending, for every such Offence shall Forfeit the Sum of Twenty Pounds (to wit) One third Part thereof to the King, and the other Two thirds thereof to him or them that will Sue for the same, as aforesaid; And in all and every such Case and Cases the Stock or Quantity of Leather, for which no such Particular or Valuation shall have been given, or which shall be fraudulently omitted out of the same, or which shall be so Concealed or Carried away, before his Majesties Duties shall be Paid or Secured, shall be Forfeited, and shall and may be Seized by any of the Officer or Officers aforesaid to his Majesties Use.

And to the end that all and every Person and Persons who shall Export any Leather in Backs, Buts or Hides, or Leather converted into Boots and Shoes, or other made Ware, for which Leather his Majesties Duties by this Act imposed were duly Satisfied, may upon the Exportation of such Leather, Boots and Shoes, or other made Ware, be repaid a proportionable Allowance for the same; Be it further Enacted by the Authority aforesaid, That upon the Shipping of any such Leather, Boots or Shoes, or other made Ware for Exportation into Foreign Parts, and upon sufficient Security to be first given to the Customers or Collector of the Customs of the Port from whence such Exportation shall be made, (which

(Which Security they have hereby Power to take in his Majesties Name, and to his Majesties Use) That the Leather, Boots or Shoes, or other made Ware so Shipped, or any part thereof, shall not be Relanded or Brought on Shore again in any Part or Parts of this Kingdom of England, Dominion of Wales, or Town of Berwick upon Tweed, the said Customers or Collectors shall give to the Exporter thereof, a Certificate or Debenture in Writing of the Kinds and Quantities of Leather, Boots and Shoes, or other made Ware so Exported, for which such Security shall have been given, as aforesaid.

And it is hereby Enacted, That upon Producing such Certificate or Debenture for any Quantity of Hides, Backs or Buts of Leather to the Collector, who received his Majesties Duties for such Leather, and upon making sufficient Proof upon Oath before such Collector, who hath hereby power to Administer the same, That the Quantity of Hides Backs or Buts so Exported, or Shipped for Exportation beyond the Seas, and which shall be Expressed in such Certificate of the said Customer or Collector of the Port, are the very same Backs, Buts or Hides of Leather, for which he the said Collector for the Duties upon Leather hereby Granted, did actually Receive his Majesties Duties, In every such Case the said Collector for the said Duties upon Leather, shall forthwith out of the Monies in his Hands, for his Majesties Use, of the said Duties upon Leather, and in default thereof, then the Commissioners for the said Duty upon Leather, shall Repay, or cause to be Repaid to the Person or Persons who shall
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produce such Certificate or Debenture from the said Customer or Collector of the Port aforesaid, Two thirds of the Duties which were before Received for the said Leather so Exported, or Shipped to be Exported, as aforesaid.

And it is hereby further Enacted, That upon producing a Certificate or Debenture of the said Customer or Collector of such Port, as aforesaid, for any Quantity of Boots or Shoes or other made Ware so Shipped to be Exported for Foreign Parts, unto his Majesties Commissioners, who shall be Appointed for the Management of the said Duties upon Leather, or to any Collector who Received the Duty for the Leather converted into such Boots or Shoes or other made Ware, and sufficient Proof being made upon Oath before such Commissioners, Collector or Collectors, who have hereby Power to Administer the same, that his Majesties Duties hereby Granted were Paid for the Leather converted into the Boots or Shoes or other made Ware so Exported or Shipped for Exportation, Whereof the Kinds and Quantities shall be expressed in the Certificate or Debenture of the said Customer or Collector of such Port, as aforesaid, In every such Case the said Commissioners or Collector for the said Duties upon Leather, shall, out of the Moneys which shall be in his or their hands of the said Duties upon Leather, repay to the Person or Persons who shall bring such Certificate or Debenture of the said Customer or Collector, an allowance after the Rate of Five Pounds per Centum for the Boots and Shoes or other made Wares so Exported, according to the Value of such Boots and Shoes or other made Ware, to be affirmed by

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the Oath of the Exporter thereof, Which the Customer or Collector of the Port have hereby Power to Administer, and to Certifie the same to the said Commissioners or Collectors for the said Duties upon Leather; Any thing herein contained to the contrary notwithstanding.

And it is hereby further Enacted, That if any Leather, Boots or Shoes or other made Ware Shipped to be Exported, as aforesaid, shall be Relanded or put on Shore again within the Kingdom of England, Dominion of Wales, or Town of Berwick upon Tweed, the same, and treble the Value thereof shall be forfeited (to wit) one Moiety thereof to the King, and the other Moiety to such Person or Persons as will Seize, Inform or Sue for the same, to be Recovered as above mentioned.

And to the end that Money may be Raised to Discharge and Pay off the said Sum of One hundred and Fourty thousand Pounds, for satisfying and making good the several Annuities Charged upon the said late Duties of Tunnage of Ships, and the said further Sum of One hundred and fourty thousand Pounds, for satisfying and making good the several Annuities which were Charged on the said Duties on Salt: Be it further Enacted by the Authority aforesaid, That it shall and may be lawful to and for any Person or Persons, Natives or Foreigners, having any Estate for One Life, of and in any Annuity Purchased or Obtained at the Rate of One hundred Pounds for every Fourteen Pounds per Annum, upon the several Acts of Parliament mentioned in an Act Made and Passed in the Parliament which was holden at Westminster, in the Sixth and Seventh Years of His Majesties
Reign.

Reign (**Intituled**, An Act for Enabling such Persons as have Estates for Life in Annuities payable by several former Acts therein mentioned, to Purchase and Obtain further or more certain Interests in such Annuities, and in Default thereof, for Admitting other Persons to Purchase and Obtain the same, for Raising Money for Carrying on the War against *France*) or any of them, at any time before the Four and Twentieth Day of June, One thousand six hundred ninety seven, to Advance and Pay into the Receipt of His Majesties Exchequer so much Money as every or any such Annuity being computed for Four Years doth or shall amount unto (that is to say) Every such Person shall and may pay to His Majesties Use for every One hundred Pounds that was paid for the Single Life in any Annuity of Fourteen Pounds per Annum, the Sum of Fifty Six Pounds more for Changing or Converting the same into a certain Term for the residue which shall be then to come of Ninety six Years, to be reckoned from the Five and Twentieth Day of January, One thousand six hundred ninety five, or for a further Interest for the residue of the said Term of Ninety six Years, to take Effect after the said Estate for Life, and in the same proportion for higher or larger Annuities.

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And be it further Enacted by the Authority aforesaid, That if any Person or Persons being Intituled to any Estate for One Life in being, in any such present Annuity or Annuities, as aforesaid, or such as they shall Nominate, shall not before the said Four and Twentieth Day of June Advance and Pay into the Receipt of Exchequer, such Rate or Consideration Money as is before mentioned for Changing

Changing such his, her or their Estate for Life into a Term certain, or for a future Interest, as aforesaid, That then and in every such case it shall and may be lawful to and for any Person or Persons whatsoever, Natives or Foreigners, having or not having any Property or Interest in such Estate for Life at any time or times after the said Four and twentieth Day of June, and on or before the Nine and twentieth Day of September, One thousand six hundred ninety seven, to Contribute, Advance and Pay into the said Receipt of Exchequer so much Money as any such Annuity, being Computed for Four Years, doth or shall amount to (that is to say) For every One hundred Pounds that was paid for the Single Life in an Annuity of Fourteen Pounds a Year, there shall be paid, in all the cases last mentioned, the like Sum of Fifty six Pounds for an Interest for the then residue of the said Term of Ninety six Years, to be reckoned, as aforesaid, and to be Charged with, and subject to the present Estate for Life, of and in the same Annuities, and there shall be Paid a Rate or Consideration in the same proportion for Annuities exceeding Fourteen Pounds a Year; And that all and every the Person and Persons so Paying the Consideration Money, as aforesaid, shall immediately upon Payment of their Monies be Intituled by this Act to such Annuity or Annuities so to be Purchased, and the same shall be Charged upon such respective Fund or Revenue in the said former Act mentioned, as if the Consideration Money, so to be Contributed or Advanced for the same, had been actually Advanced or Contributed within the respective times limited by the said former Act.

Provided always, and it is hereby Enacted by the Authority aforesaid, That if any Person or Persons, Who are or shall be Intituled to any Arrears incurred between the Seventeenth Day of May, One thousand six hundred ninety six, and the seventeenth Day of May, One thousand six hundred ninety seven, upon the said several Annuities Which were Charged upon the said Tunnage Duties, or upon the said Duties on Salt, and are hereby intended to be Provided for, shall upon their Orders, Talleys or Lottery Tickets for such Arrears, Discharge his Majesty in the Exchequer of so much as the Consideration Money to be Paid by him or them respectively for Purchasing a further Interest or Term, as aforesaid, shall amount unto, That then and in every such Case, all and every the Person and Persons so Discharging his Majesty of the Value of the Consideration Money, as aforesaid, shall immediately upon such Discharge Given and Entred in the Receipt of his Majesties Exchequer (Which the proper Officers there, are hereby required to Enter and Register accordingly without Fee or Charge) be Intituled by this Act to such Annuity or Annuities so to be Purchased, and the same shall be Charged upon such respective Fund or Revenue in the said former Act mentioned, as if the said Consideration Money was actually Paid in the Lawful Coins of this Realm.

And it is hereby Enacted, That all and every the Directions, Powers and Clauses in the said former Act contained, for or concerning the Levying of Talleys, or Making forth of Orders, or for Making Transferences or

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Assignments, or for the Apportioning or Applying the Moneys arising by the said Funds or Revenues, or any of them, or for Appointing, Settling or Establishing any other Matter or Thing for or in relation to the respective Annuities hereby Purchased or Obtained, shall be, and are by Force and Virtue of this Act Revived, and shall be duly Observed, Practised and put in Execution, for and in respect of such Annuities as shall be Purchased or Obtained upon this Act, as fully and effectually, as if the same Powers, Directions and Clauses were here again expressed and particularly repeated.

And be it further Enacted by the Authority aforesaid, That all the Moneys which shall come into the Receipt of His Majesties Exchequer, of or for the said Contributions for further or more certain Estates in the said Annuities to be Purchased, as aforesaid, shall be Issued and Applied, and the same are hereby Appropriated to and for the Payment and Satisfaction of the Arrears of the several Annuities which are Charged upon the Five Seventh parts of the said Tunnage Duties, and upon the Two Seventh parts of the said Tunnage Duties, and upon the said Duties on Salt, and which are or shall be incurred or become payable out of those Funds respectively, from the said Seventeenth Day of May, One thousand six hundred ninety six, to the said Seventeenth Day of May, One thousand six hundred ninety seven, so that a proportionable part of the Contributions so arising in Money, shall be applied to make good each of those Funds, according to the Sum of the Arrears incurred within the time aforesaid, which shall from
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time to time be remaining unpaid thereupon, and shall not be diverted to any other Use, Intent or Purpose Whatsoever, upon Pain that any Officer Offending therein, shall for such Offence Forfeit his Office, and double the Value of every Sum of Money so diverted or misapplied.

And it is hereby further Enacted, That all the Moneys which over and above the necessary Charges of Collecting and Managing the said Duties upon Leather hereby Granted, shall arise of or for the said Duties upon Leather, shall be Appropriated, and the same are hereby Appropriated to and for the Payment and Satisfaction of so much as yet remains unpaid of the Sum of Five hundred sixty four thousand seven hundred Pounds, which was Lent upon the Security of the Act made in the Parliament holden at Westminster, in the Sixth and Seventh Years of His Majesties Reign, Intituled, An Act for Granting to His Majesty certain Duties upon Glass Wares, Stone and Earthen Bottles, Coals and Culm, for Carrying on the War against *France*, and the Interest thereof, due and to grow due; And that all the Moneys so from time to time arising (except the necessary Charges aforesaid) shall be Weekly, to Wit, on Wednesday in every Week, if it be not an Holiday, and if it be, then on the next Day after that is not an Holiday, Brought and Paid into the Receipt of His Majesties Exchequer, for the Payment of the Principal and Interest Moneys of the said Loans, and shall be there Issued and Applied in Satisfaction of the said Principal Moneys in Course, and of the said Interest Moneys, in the like Order and Form as if the same had been Moneys arising by the
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said Duties upon Coals, and other things formerly Chargeable therewith, as aforesaid, and shall not be Diverted or Divertible to any other Use or Purpose, or be Misapplied, under Pain that any Officer who shall be Guilty thereof, shall for such Offence Forfeit his Office, and to the Party grieved double the Sum so Diverted or Misapplied, to be Recovered, as aforesaid.

And it is hereby further Declared and Enacted, That so much of the said Sum of Five hundred sixty four thousand seven hundred Pounds, and the Interest thereof, as the said Duties upon Leather hereby granted for the said Term of Three Years, shall fall short, or be Deficient to Pay, shall be Payable, and be Paid and Satisfied unto the respective Lenders thereof, their Executors, Administrators or Assigns, out of any the next Aids or Supplies to be granted to His Majesty in Parliament after the end of the said Three Years, and shall be Transferred and Transferrable thereunto, as soon as any such Aid or Supply shall be granted; and that so much of the said Sum of Two hundred and eighty thousand Pounds, as the said Contributions for Annuities (to be made in Money, or by Discharging of Arrears, as aforesaid) shall fall short or be deficient to Pay, shall be Payable and be Paid, and satisfied unto the respective Proprietors thereof, their Executors, Administrators or Assigns, out of the first Aids or Supplies to be granted to His Majesty in Parliament, after the said Nine and Twentieth Day of September, One thousand six hundred ninety seven, and shall be Transferred and Transferrable thereunto, as soon as such Aid or Supply shall be granted.

